



MISSOURI DEPARTMENT OF TRANSPORTATION
MOTOR CARRIER SERVICES
P.O. BOX 893, 1320 CREEK TRAIL DRIVE
JEFFERSON CITY, MO 65102-0893 (866) 831-6277

INTERNATIONAL FUEL TAX AGREEMENT QUARTERLY TAX RETURN – PAGE 1

NAME AND ADDRESS				
LICENSE NUMBER (FEDERAL ID NUMBER OR SOCIAL SECURITY NUMBER)		<div>CHECK HERE IF YOU DID NOT OPERATE</div> <div><input type="checkbox"/></div> <div>NO OPERATION</div>	<div>CHECK HERE IF ADDRESS CHANGE</div> <div><input type="checkbox"/></div> <div>ADDRESS CHANGE</div>	
LICENSE NAME				
DBA NAME (IF APPLICABLE)				
MAILING ADDRESS		<div>CHECK HERE IF THIS IS AN AMENDED RETURN</div> <div><input type="checkbox"/></div> <div>AMENDED</div>	<div>CHECK HERE TO CANCEL YOUR IFTA LICENSE</div> <div><input type="checkbox"/></div> <div>CANCEL</div>	
CITY	STATE			ZIP CODE
LATE RETURN <input type="checkbox"/> YES <input type="checkbox"/> NO				NUMBER OF MONTHS DELINQUENT

LICENSE INFORMATION		REPORTING PERIOD		
Are your vehicles involved in a lease agreement?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> 1ST QUARTER (DUE APRIL 30) <input type="checkbox"/> 2ND QUARTER (DUE JULY 31) <input type="checkbox"/> 3RD QUARTER (DUE OCT 31) <input type="checkbox"/> 4TH QUARTER (DUE JAN 31)	YEAR _____ TAX RETURNS MUST BE POSTMARKED THE NEXT WORKING DAY IF ANY OF THE DUE DATES FALL ON A WEEKEND OR HOLIDAY.	
If yes, who is responsible for the fuel tax reporting?	<input type="checkbox"/> Lessor <input type="checkbox"/> Lessee			
Indicate name and address of Lessee:				
FUEL TYPE (CHECK ONE ONLY)				
<input type="checkbox"/> DIESEL	<input type="checkbox"/> PROPANE	<input type="checkbox"/> ETHANOL	<input type="checkbox"/> LNG	<input type="checkbox"/> E-85
<input type="checkbox"/> GASOLINE	<input type="checkbox"/> GASOHOL	<input type="checkbox"/> METHANOL	<input type="checkbox"/> CNG	<input type="checkbox"/> M-85 <input type="checkbox"/> A55

MILES PER GALLON DURING THIS QUARTER (REFER TO ATTACHED INSTRUCTIONS)		
A	TOTAL MILES TRAVELED IN ALL JURISDICTIONS (ROUND TO NEAREST WHOLE MILE) (Must equal total of Column 2 on page 3)	A
B	TOTAL FUEL CONSUMED IN ALL JURISDICTIONS (ROUND TO NEAREST WHOLE GALLON) (Must equal total of Column 5 on page 3)	B
C	AVERAGE MILES PER GALLON (ROUND TO TWO DECIMAL POINTS) (Line A divided by Line B)	C

COMPLETE PAGE 2 AND 3 BEFORE CONTINUING (REFER TO ATTACHED INSTRUCTIONS)		
12	TOTAL FROM BOX 11 ON PAGE 3	12
13	PENALTY IF APPLICABLE \$50.00 OR 10% OF THE TOTAL TAX DUE (WHICHEVER IS GREATER)	13 +
14	CREDIT FROM PREVIOUS QUARTER(S)	14 -
15	TOTAL REMITTANCE (MAKE CHECKS PAYABLE TO DEPARTMENT OF REVENUE)	15 \$
16	OVERPAYMENT WILL BE PROCESSED AS A CREDIT IF REFUND BOX IS NOT MARKED (NET REFUNDS UNDER \$10.00 ARE CARRIED FORWARD AS A CREDIT) <input type="checkbox"/> REFUND	16 \$

I CERTIFY, UNDER PENALTY OF PERJURY, THAT THIS RETURN IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE.		SIGNATURE X
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TELEPHONE NUMBER ()	DATE	TITLE OR LICENSE AGENT
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FOR DATE STAMP ONLY	FOR OFFICE USE ONLY	
	DATE	INITIALS
	<input type="checkbox"/> CASH: \$ <input type="checkbox"/> AMOUNT: \$	
	<input type="checkbox"/> CHECK NO. <input type="checkbox"/> TYPE:	
	PAID BY:	
	BANK:	
	TOWN:	
	RECEIPT KEY	KEY DATE



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IFTA QUARTERLY TAX RETURN – PAGE 2

LICENSEE NAME

IFTA LICENSE NUMBER

ROUND TO NEAREST WHOLE GALLON AND MILE IN COLUMNS 2 THROUGH 6 (REFER TO ATTACHED INSTRUCTIONS)

1	2	3	4	5	6	7	8	9	10
JURIS- DICTION	TOTAL MILES	TOTAL TAXABLE MILES	TAXABLE GALLONS CONSUMED (COLUMN 3 ÷ MPG)	TAX PAID GALLON PURCHASES (FROM FUEL RECEIPTS)	NET TAXABLE GALLONS	TAX RATE (SEE TAX TABLE)	TAX DUE/CREDIT EARNED (COL. 6 X COL. 7)	INTEREST DUE (1% PER MONTH)	TOTAL (COLUMN 8 + 9)
AL									
AK									
AR									
AZ									
CA									
CO									
CT									
DE									
DC									
FL									
GA									
IA									
ID									
IL									
IN									
				SURCHARGE	SAME AS COLUMN 4				
KS									
KY									
				SURCHARGE	SAME AS COLUMN 4				
LA									
MA									
MD									
ME									
MI									
MN									
MO						.17			
MS									
MT									
NC									
ND									
NE									
NH									
NJ									
NM									
NV									
NY									
TOTAL THIS PAGE									\$



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IFTA QUARTERLY TAX RETURN – PAGE 3

LICENSEE NAME

IFTA LICENSE NUMBER

ROUND TO NEAREST WHOLE GALLON AND MILE IN COLUMNS 2 THROUGH 6

1	2	3	4	5	6	7	8	9	10
JURIS- DICTION	TOTAL MILES	TOTAL TAXABLE MILES	TAXABLE GALLONS CONSUMED (COLUMN 3 ÷ MPG)	TAX PAID GALLON PURCHASES (FROM FUEL RECEIPTS)	NET TAXABLE GALLONS	TAX RATE (SEE TAX TABLE)	TAX DUE/CREDIT EARNED (COL. 6 X COL. 7)	INTEREST DUE (1% PER MONTH)	TOTAL (COLUMN 8 + 9)
OH									
OK									
OR									
PA									
RI									
SC									
SD									
TN									
TX									
UT									
VA									
				SURCHARGE	SAME AS COLUMN 4				
VT									
WA									
WI									
WV									
WY									

CANADIAN JURISDICTIONS

AB									
BC									
MB									
NB									
NL									
NS									
NT									
ON									
PE									
QC									
SK									
YT									
TOTAL THIS PAGE									
TOTAL FROM PAGE 2									
TOTAL NON-IFTA MILES									
GRAND TOTAL	(MUST EQUAL LINE A)			CANNOT EXCEED LINE B					BOX 11 \$

INSTRUCTIONS (IFTA QUARTERLY TAX RETURN)

TAX RETURNS ARE REQUIRED EVEN THOUGH NO OPERATIONS WERE CONDUCTED DURING THE REPORTING PERIOD.

A SEPARATE TAX RETURN MUST BE COMPLETED FOR EACH FUEL TYPE.

PAGE 1

Complete the top portion of the return - license number, licensee name, licensee address, fuel type, and reporting period.

OWNER/OPERATORS – If you are an owner/operator with a Missouri IFTA license and leased to a carrier that reports your fuel taxes, you are still liable for filing an IFTA quarterly tax return.

1. List the company's name that is reporting your fuel tax.
2. Sign the report and mail to the address indicated.

NO OPERATION – Mark X in this box if you did not operate a qualified vehicle(s) in any jurisdiction including your base jurisdiction during the quarter. Sign the return and mail to the address indicated.

AMENDED REPORT – Mark X in this box if this return corrects a previous return. Indicate the quarter and year of the return you are correcting.

ADDRESS CHANGE – Mark X in this box if this address is your new or corrected address.

CANCEL LICENSE – Mark X in this box if you are filing a final return and requesting your license to be canceled. Return your IFTA license and any unused decals to the address indicated.

Line A Total miles traveled in all jurisdictions (IFTA and non-IFTA). Round to the nearest whole mile.

Line B Total fuel consumed in all jurisdictions (IFTA and non-IFTA). Round to the nearest whole gallon. The licensee must report all fuel placed in the supply tank of a qualified motor vehicle. **For example, tax paid purchases, withdrawal from bulk, purchases made from Indian Reservations.**

Line C Average miles per gallon (MPG). Calculate MPG by dividing the total miles by the total gallons placed into the qualified motor vehicles (Line A divided by Line B). Round to two decimal points.

COMPLETE PAGE 2 AND 3 BEFORE FINISHING PAGE 1**PAGE 2 AND 3**

Column 2 **TOTAL MILES** – Enter the total miles traveled in each jurisdiction for this fuel type.

Column 3 **TOTAL TAXABLE MILES** - Enter the total taxable miles in each jurisdiction **minus** fuel trip permit miles. Fuel trip permit miles are not considered taxable miles in any jurisdiction. Toll miles and off-highway miles are not taxable miles in some jurisdictions. Contact each jurisdiction for information on these exceptions. If you forget to write down taxable miles, total miles will be used as taxable miles. **NOTE: Mileage reported in column 3 cannot be greater than the mileage reported in column 2.**

Column 4 **TAXABLE GALLONS CONSUMED** - Divide column 3 by the MPG factor (Line C) on page 1. Round to the nearest whole gallon.

Column 5 **TAX PAID GALLON PURCHASES** - Enter gallons purchased, from fuel receipts, in column 5, for all qualified motor vehicles.
Example: Total all fuel receipts from Missouri. If receipts total 1,000 gallons then column 5 for Missouri will be 1,000. Total all receipts for Illinois. If receipts total 50 gallons then column 5 for Illinois will be 50. Do this for each jurisdiction in which you purchased fuel.

BULK STORAGE – When using bulk storage, report only tax paid gallons removed for use in your qualified motor vehicles. Fuel remaining in storage cannot be claimed until it is used.

SURCHARGES – Some jurisdictions have a surcharge to be calculated separate from the fuel tax. The following is an example for correct calculation for a surcharge using an MPG of 5.0:

COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8
TOTAL MILES	TOTAL TAXABLE MILES	TAXABLE GALLONS CONSUMED	TAX PAID GALLON PURCHASES	NET TAXABLE GALLONS	TAX RATE AND SURCHARGE	TAX DUE/CREDIT EARNED
1,250	1,250	250	400	-150 difference in col. 4 & col.5	X .10	-\$15.00
			Surcharge	250 same as col. 4	X .05	\$12.50

Column 6 **NET TAXABLE GALLONS** – The difference between column 4 and column 5.

If column 4 is greater than column 5, subtract column 5 from column 4 and enter the taxable gallons in column 6. This is a tax due.

If column 5 is greater than column 4, subtract column 4 from column 5 and enter the taxable gallons in column 6. This is a credit earned.

The **surcharge** line for IN, KY, & VA will be the same as column 4. No credits for fuel purchases are given when computing surcharges.

INSTRUCTIONS (IFTA QUARTERLY TAX RETURN) CONTINUED

- Column 7 **TAX RATE** – Enter the tax rate for each jurisdiction for the fuel type reported on this return. The tax rate for each jurisdiction's fuel types are included in a separate table within this quarterly tax booklet, and are subject to change each quarter.
- Column 8 **TAX DUE/CREDIT EARNED** – Calculate the tax due or credit earned for each jurisdiction by multiplying column 6 by column 7. This will be the tax due or credit earned for each jurisdiction.
- Column 9 **INTEREST DUE** – For late or amended returns, interest is computed on the tax due from the due date of the return until payment is received. Interest is computed at 1 percent per month.
- Column 10 **TOTAL** – Add amounts from column 8 and column 9. This will be the tax due or credit earned for each jurisdiction.
- Box 11 This is the net result. Compute by adding positive numbers in column 10 (tax due) and subtracting negative numbers in column 10 (credit earned). The net result will be either positive (tax due) or negative (credit earned). Enter this amount in box 11 (bottom of column 10, page 3).

RETURN TO PAGE 1

- Line 12 Enter the net results, of tax due or credit earned, from box 11 (bottom of column 10, page 3).
- Line 13 Returns not filed by the due date are considered late and any taxes due are delinquent. A penalty of \$50.00 or 10 percent of net tax liability, whichever is greater, will be assessed on late filed returns, failure to file, or for underpayment of tax due. If the net tax liability is zero or a credit, the late filing penalty is \$50.00.
- Line 14 If you have a credit from a previous quarter, you may apply that credit to the current filing. Credit can only be used from the eight preceding quarters.
- Line 15 **TOTAL REMITTANCE** – This is the total of all taxes, interest (if applicable), and penalty (if applicable).
- Line 16 **TOTAL REFUND** – Mark X in this box if you want a refund for overpayments. Net refunds under \$10.00 are carried forward as a credit. Overpayments will be processed as a credit if refund box is not marked.

Mail original return(s) to: Missouri Department of Transportation
Motor Carrier Services
P.O. Box 893, 1320 Creek Trail Drive
Jefferson City, MO 65102-0893

FILE ON-LINE

Access: <https://mcs.modot.mo.gov/wps/myportal>

**Your ID and password will be mailed to you on
April 7, 2006**

IMPORTANT SURCHARGE TAX

**IF YOU TRAVELED IN OR THROUGH
INDIANA, KENTUCKY, OR VIRGINIA, BE
SURE TO CALCULATE THE SURCHARGE
TAX USING THE IFTA FUEL TAX REPORTING
RATES.**